



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, D.C. 20224  
December 15, 2009

SMALL BUSINESS/SELF-EMPLOYED DIVISION

**Control Number:** [SBSE-04-1209-069]

**Expiration Date:** 12-15-2010

**Impacted IRM:** 4.24.13

MEMORANDUM FOR EXCISE TAX TERRITORY MANAGERS

FROM: R. B. McArthur *R.B. McArthur /s/*  
Chief, Excise Tax Program

SUBJECT: Interim Guidance on the New Packaging Requirements for Fuel Shipments

Please ensure this information is distributed to all affected employees within your organization.

Fuel shipments prepared for testing and shipped to the Excise Forensics Laboratory follow the Hazardous Materials Regulations, Excepted Quantities, in Code of Federal Regulations and Department of Transportation guidance. Currently, the Fuel Compliance Program field personnel follow the requirements found in 49 CFR 173.4 which requires the following statement on the shipping package (box): "This package conforms to 49 CFR 173.4". A new Section 173.4(a)(g) has been added that no longer requires this statement, but replaces it with an internationally recognized symbol for Excepted Quantities. The new symbol shown in the addendum must be on all shipping boxes effective January 1, 2010.

Arrangements have been made to secure shipping boxes which will meet the new requirements once the existing supply of boxes is exhausted. Until the new boxes with the imprinted symbol are available, field personnel will be supplied with a label of the new symbol to place over the phrase now required. This symbol **must** be present on all shipping boxes taken to Fed Ex on or after January 1, 2010. A printed symbol on a piece of paper does NOT meet the requirements of CFR Section 172.304. Pre-printed labels with the symbol must be used or Fed Ex will reject your shipment.

Interim Guidance Memorandum SBSE-04-1209-069 will be incorporated into IRM 4.24.13 by 12-15-2010

If you have any questions please contact Juliana Padilla through your Group Manager.

**Cc:** [www.irs.gov](http://www.irs.gov)

## **Addendum**

### **Code of Federal Regulations**

#### **§ 173.4a Excepted quantities.**

g) Marking. Excepted quantities of hazardous materials packaged, marked, and otherwise offered and transported in accordance with this section must be durably and legibly marked with the following marking:



#### **§ 172.304 Marking requirements.**

- (a) The marking required in this subpart--
  - (1) Must be durable, in English and printed on or affixed to the surface of a package or on a label, tag, or sign.
  - (2) Must be displayed on a background of sharply contrasting color;
  - (3) Must be unobscured by labels or attachments; and
  - (4) Must be located away from any other marking (such as advertising) that could substantially reduce its effectiveness.